IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2007

Coram :

THE HONOURABLE MR.JUSTICE P.D.DINAKARAN

AND

THE HONOURABLE MR.JUSTICE P.P.S.JANARTHANA RAJA

Tax Case (Appeal) Nos.851 and 852 of 2007

The Commissioner of Income-tax,
Coimbatore. ..Appellant in both the T.C.(A)s.

Vs.

Shri.V.Subramanian (Late),
Legal Heir, Shri S.Veeraswamy ..Respondent in T.C.No.851 of 2007

Smt.Prema Subramaniam ..Respondent in T.C.No.852 of 2007

Appeals under Section 260A of the Income-tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Bench 'D', Chennai in IT(SS)A Nos.27/Mds/2002 and 28/Mds/2002 dated 14.08.2006 for the Block Assessment Period 01.04.1988 to 09.09.1998 against the order of the Commissioner of Income Tax (Appeals II) Coimbatore dated 1.11.2001 in IT Appeal No.242-C/2000-2001 & 240-C/2000-2001 against the order of the Deputy Commissioner of Income Tax, Central Circle-I, Coimbatore dated 28.9.2000 in P.A.N./G.I.R.No.PQ2127 & PAN GIR NO.HZ-1399 respectively for the assessment year 1989-90 to 99-2000 upto 9.9.98.

For Appellant : Mr.T.Ravikumar,
Standing Counsel for
Income-tax Department

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JUDGMENT

(Judgment of the Court was delivered by
P.P.S.Janarthana Raja, J.)

These appeals are filed under Section 260A of the Income Tax Act, 1961 by the Revenue, against the order of the Income Tax Appellate Tribunal, Bench 'D', Chennai in IT(SS)A Nos.27/Mds/2002

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and 28/Mds/2002 dated 14.08.2006 for the Block Assessment Period 01.04.1988 to 09.09.1998 raising the following common substantial questions of law:-

> "1. While computing the undisclosed income for the block period under chapter XIV-B, whether deductions under chapter VI-A to be allowed?
> 2. While computing the undisclosed income for the block period, whether the amounts relating to the advance tax paid should be executed even though return has not been filed?"

2. Learned Standing Counsel appearing for the Revenue fairly stated that the first question stands covered in favour of the assessee by the judgments of this Court in the case of Anbu Textiles Vs. Assistant Commissioner of Income-tax [2003] 262 ITR 684 (Mad) and in the case of Eastern Produce Co. Vs. Income-tax Officer [2006] 286 ITR 353 (Mad), and the second question stands covered in favour of the assessee by the judgments of this Court in the case of Assistant Commissioner of Income-tax Vs. A.R.Enterprises, [2005] 274 ITR 110 (Mad) and in the case of Commissioner of Income-tax Vs. N.Vellaiyan, [2006] 287 ITR 520 (Mad).

3. Following the above judgments, no substantial questions of law arise for consideration of this Court and accordingly the tax cases are dismissed. Consequently, M.P.No.1 of 2007 in T.C.(A) No.852 of 2007 is closed. No costs.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

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To

1. The Assistant Registrar,
Income Tax Appellate Tribunal
III Floor, Rajaji Bhavan, Besant Nagar,
Chennai-91

https://hcservices.ecourts.gov.in/hcservices/

2. The Assistant Registrar,
   Income-Tax Appellate Tribunal, Bench 'D',
   Chennai.

3. The Commissioner of Income-tax (Appeals) II,
   Coimbatore.

4. The Deputy Commissioner of Income-tax,
   Central Circle-I, Coimbatore.

5. The Commissioner of Income Tax, Coimbatore

1 cc to Mr.N. Muralikumaran, Advocate, sr. 39708

T.C.(A) Nos.851 and 852
of 2007

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